

國立臺北商業大學【碩士班】財政稅務系碩士班 課程科目表 (115學年度入學新生適用)

Course List for Master of Economics and Taxation (MET) Program, Department of Public Finance and Tax Administration, School of Accounting and Finance, National Taipei University of Business (Applicable to Students Admitted in Fall or Spring, 2026)

科目類別 Category	科目名稱 Course Title	學分數 Credit	時數 Hour	授 課 時 數								備註 Remarks
				第一學年 AY 1				第二學年 AY 2				
				上		下		上		下		
				授課 Lecture	實習 Practice	授課 Lecture	實習 Practice	授課 Lecture	實習 Practice	授課 Lecture	實習 Practice	
必修 Core Course (Compulsory)	國際租稅規劃 International Tax Planning	3	3	3								12學分(4門) Core Course required:12 Credits (不含論文6學分) (excluding thesis 6 credits)
	國際租稅理論與商業策略 International taxation and business strategy	3	3	3								
	財政理論與政策 Public Policy and Finance	3	3			3						
	稅務管理與科技查核專題研討 Seminar on Tax Management and Technology Auditing	3	3	3								
	論文 Dissertation	(6)	(6)						(3)		(3)	
	合計 Subtotal	12	12	9	0	3	0	0	0	0	0	
必修合計 Subtotal, Compulsory		12										必修12學分+論文6學分 Core Course required: 12 Credits + Thesis 6 credits
選修 Elective	計量經濟學 Econometrics	3	3	3								選修24學分(8門) Electives Required: 24 Credits
	租稅法案例研討 Case Study on Tax Law	3	3	3								
	財產稅專題研究 Seminar on Property Taxes	3	3			3						
	所得稅專題研究 Seminar on Income Taxes	3	3			3						
	管理會計專題 Seminar in Management	3	3			3						
	研究方法 Research Methods	3	3			3						
	決策科學 Decision Science	3	3			3						
	租稅專題研討 Tax Research	3	3							3		
	租稅爭訟案例研討 Case Study on Tax Litigations and Remedies	3	3							3		
	數量方法專題研討 Seminar Quantitative Methods	3	3						3			
	消費稅專題研究 Seminar on Consumption Taxes	3	3						3			
	合計 Subtotal, Elective	33	33	6	0	15	0	6	0	6	0	
	畢業最低總學分數36 (不含論文6學分) (選修至少應修24學分) Total Number of Required Credits : 36 (Excluding Thesis 6 credits) (Minimum of Electives Required: 24 Credits)											

備註1：外所選修學分數認列6學分，且須經系主任同意方得抵免選修學分。  
Students are allowed to take at least 6 credits from other programs and departments.

備註2：109學年度起入學之學生須依本校「研究生學術倫理教育實施要點」規定，完成學術倫理教育相關課程達6小時以上，始得申請論文學位考試。  
According to the "Guidelines for Academic Research Ethics Education Course", students are required to complete the Research Ethics Education course (more than 6 hours) to apply for a dissertation exam.

備註3：113學年度起入學之學生須依本校「學生資訊能力檢核辦法」規定，應於畢業前達成辦法內擇一資訊能力檢核認定項目，始得畢業。  
Students must comply with the provisions of the school's "Student Information Ability Assessment Measures" and must complete one of the information competency assessment and certification items in the regulations before graduation in order to graduate.

本課程科目表業經

- (115/05/25) 114學年度第2學期第2次系課程委員會會議通過。
- (115/05/25) 114學年度第2學期第3次系務會議會議通過。
- (115/05/27) 114學年度第2學期第2次院課程委員會會議通過。